

TRIPURA GAZETTE



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**PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

No.F.1-11(91)-TAX/GST/2020 (Part-IV)

Dated, Agartala the 25th September, 2020.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 50 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) read with section 148 of the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of Tripura in the Finance Department, No.F.1-11(91)-TAX/GST/2017(Part-III), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 221, dated the 29th June, 2017, namely:—

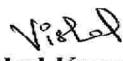
In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely :—

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:—

Table

S. No.	Class of registered persons	Rate of interest	Tax period
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter till 24 th day of June, 2020	February, 2020, March 2020, April, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the State of Tripura	Nil till the 30 th day of June, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	February, 2020
		Nil till the 5 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	March, 2020
		Nil till the 9 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	April, 2020
		Nil till the 15 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	May, 2020
		Nil till the 25 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	June, 2020
		Nil till the 29 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	July, 2020.”

By order of the Governor,


(Dr. Vishal Kumar, IAS)
 Joint Secretary
 Government of Tripura
 Finance Department

Note: The principal notification number F.1-11(91)-TAX/GST/2017(Part-III), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 221, dated the 29th June, 2017 and was last amended *vide* notification number F.1-11(91)-TAX/GST/2020(Part-IV), dated the 21st May, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1226, dated the 21st May, 2020.